

Treasury
Department
Circular No. 230
(Rev. 6-2005)

**Regulations Governing the
Practice of Attorneys,
Certified Public Accountants,
Enrolled Agents,
Enrolled Actuaries, and
Appraisers before the
Internal Revenue Service**

Department
of the
Treasury
Internal
Revenue
Service

**Title 31 Code of Federal Regulations,
Subtitle A, Part 10, revised as of
June 20, 2005**

Each attorney, certified public accountant, enrolled agent, or enrolled actuary who, having been retained by a client with respect to a matter administered by the Internal Revenue Service knows that the client has not complied with the revenue laws of the United States or has made an error in or omission from any return, document, affidavit, or other paper which the client is required by the revenue laws of the United States to execute, shall advise the client promptly of the fact of such noncompliance, error, or omission.

[42 FR 38352, July 28, 1977, as amended at 57 FR 41095, Sept. 9, 1992]

§10.22 Diligence as to accuracy.

Each attorney, certified public accountant, enrolled agent, or enrolled actuary shall exercise due diligence:

(a) In preparing or assisting in the preparation of, approving, and filing returns, documents, affidavits, and other papers relating to Internal Revenue Service matters;

(b) In determining the correctness of oral or written representations made by him to the Department of the Treasury; and

(c) In determining the correctness of oral or written representations made by him to clients with reference to any matter administered by the Internal Revenue Service.

[35 FR 13205, Aug. 19, 1970, as amended at 42 FR 38352, July 28, 1977; 57 FR 41095, Sept. 9, 1992]

§10.23 Prompt disposition of pending matters.

No attorney, certified public accountant, enrolled agent, or enrolled actuary shall unreasonably delay the prompt disposition of any matter before the Internal Revenue Service.

§10.24 Assistance from disbarred or suspended persons and former Internal Revenue Service employees.

No attorney, certified public accountant, enrolled agent, or enrolled actuary shall, in practice before the Internal Revenue Service, knowingly and directly or indirectly:

(a) Employ or accept assistance from any person who is under disbarment or suspension from practice before the Internal Revenue Service.

(b) Accept employment as associate, correspondent, or subagent from, or share fees with any such person.

(c) Accept assistance from any former government employee where the provisions of §10.26 of these regulations or any Federal law would be violated.

[44 FR 4943, Jan. 24, 1979, as amended at 57 FR 41095, Sept. 9, 1992]

§10.25 Practice by partners of Government employees.

No partner of an officer or employee of the executive branch of the U.S. Government, of any independent agency of the United States, or of the District of Columbia, shall represent anyone in any matter administered by the Internal Revenue Service in which such officer or employee of the Government participates or has participated personally and substantially as a Government employee or which is the subject of his official responsibility.